

### **REMARKS**

Claims 1-14, 17-18, 20-22, 28-30 and 33 are rejected under 35 U.S.C. 103 (a) as being unpatentable over Le Master 4813786. Le Master 4813786 does not teach of any method of making magnetorheological devices or a method of providing a magnetorheological fluid.

Claims 15-16 and 19 are rejected under 35 U.S.C. 103 (a) as being unpatentable over Le Master 4813786 in view of the teaching of Schnetz 2301461. Le Master 4813786 and Schnetz 2301461 does not teach of any method of making magnetorheological devices or a method of providing a magnetorheological fluid.

Claims 23-27 are rejected under 35 U.S.C. 103 (a) as being unpatentable over Le Master 4813786 in view of Takata et al. 5399014. Le Master 4813786 and Takata et al. 5399014 does not teach of any method of making magnetorheological devices or a method of providing a magnetorheological fluid.

Claims 31-32 are rejected under 35 U.S.C. 103 (a) as being unpatentable over Le Master 4813786 in view of Orr et al. 5944418. Le Master 4813786 and Orr et al. 5944418 does not teach of any method of making magnetorheological devices or a method of providing a magnetorheological fluid.

The amendments place the application in condition for allowance. The invention as now claimed is not disclosed or taught by the references. Accordingly, Applicant respectfully request allowance of the amended claims.



Respectfully submitted,

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